

ANNUAL REPORT

OF

Name: PRESCOTT CITY OF MUN WTR UTY

Principal Office: 800 BORNER STREET NORTH

PRESCOTT, WI 54021-2012

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TOM KIEWEL	of
(Person responsible for account	ats)
PRESCOTT CITY OF MUN WTR UTY	, certify that I
(Utility Name)	
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every man	business and affairs of said utility for
	02/04/2004
(Signature of person responsible for accounts)	(Date)
UTILITY MANAGER	-
(Title)	

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRESCOTT CITY OF MUN WTR UTY
Utility Address: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012

When was utility organized? 1/14/1914

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. THOMAS KIEWEL

Title: FINANCE OFFICER

Office Address:

800 BORNER STREET NORTH

PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54701-1148

Telephone: (715) 833 - 1717 **Fax Number:** (715) 836 - 7877

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: TOM GEISTFELDT

Title: PRESIDENT

Office Address:

800 BORNER STREET PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54701-1148

Telephone: (715) 833 - 1717 **Fax Number:** (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 12/31/2002 Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: JERRY KILLIAN
Title: UTILITY MANAGER

Office Address:

800 BORNER STREET NORTH

PRESCOTT, WI 54021

Telephone: (715) 262 - 5544 **Fax Number:** (715) 262 - 5764

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

MR THOMAS GEISTFELD, PRESIDENT

MR RANDY HENDRICKSON, COUNCIL PRESIDENT

MR GARY HOLMGREN, COUNCIL MEMBER MS DIANE HOUSE, COUNCIL MEMBER

MR MICHAEL HUNTER, COUNCIL MEMBER

MR THOMAS KIEWEL, UTILITY MANAGER

MR JERRY KILLIAN, PUBLIC WORKS DIRECTOR

MR RAPHAEL MAIDA, COUNCIL MEMBER MR JOHN ONEY, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

	_
Firm Name:	
Contact Person:	
Title:	
Telephone:	
Fax Number:	
E-mail Address:	
Contract/Agreement beginning-ending dates:	

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	366,102	365,040	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	171,525	171,484	2
Depreciation Expense (403)	67,141	82,363	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,201	61,118	_ 5
Total Operating Expenses	311,867	314,965	
Net Operating Income	54,235	50,075	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	54,235	50,075	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,693	18,298	10
Miscellaneous Nonoperating Income (421)	84,556	0	_ 11
Total Other Income	88,249	18,298	
Total Income	142,484	68,373	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	19,109	0	13
Total Miscellaneous Income Deductions	19,109	0	
Income Before Interest Charges	123,375	68,373	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,053	70,735	_ 14
Amortization of Debt Discount and Expense (428)	31,975	31,975	15
Amortization of Premium on DebtCr. (429)	0		_ 16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18
Interest Charged to ConstructionCr. (432)	0		19
Total Interest Charges	100,028	102,710	
Net Income	23,347	(34,337)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	616,939	597,616	_ 20
Balance Transferred from Income (433)	23,347	(34,337)	21
Miscellaneous Credits to Surplus (434)	924,109	53,660	_ 22
Miscellaneous Debits to SurplusDebit (435)	0	0	23
Appropriations of SurplusDebit (436)	0	0	_ 24
Appropriations of Income to Municipal FundsDebit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,564,395	616,939	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	366,102		366,102	1
Total (Acct. 400):	366,102	0	366,102	
Operation and Maintenance Expense (401-402):				
Derived	171,525		171,525	2
Total (Acct. 401-402):	171,525	0	171,525	
Depreciation Expense (403):				
Derived	67,141		67,141	3
Total (Acct. 403):	67,141	0	67,141	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	73,201		73,201	5
Total (Acct. 408):	73,201	0	73,201	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	54,235	0	54,235	
OTHER INCOME Income from Merchandising, Jobbing and Contract Wo	ork (415-416):			
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417): NONE	0		0	9
Total (Acct. 417):	0	0	0	3
	<u> </u>	<u> </u>		
Nonoperating Rental Income (418): NONE	0		0	10
Total (Acct. 418):	0	0	0	IU
10tal (MCCL 410).	U	U		

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Total (Acct. 419): 3,693 0 3,693 Miscellaneous Nonoperating Income (421): Contributed Plant - Water	Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST & DIVIDEND INCOME 3,693 0 3,693 11 Total (Acct. 419): 3,693 0 3,693 11 Total (Acct. 419): 3,693 0 3,693 11 Miscellaneous Nonoperating Income (421): 84,556 84,556 12 NONE	OTHER INCOME			•
Total (Acct. 419): 3,693 0 3,693 Miscellaneous Nonoperating Income (421): Contributed Plant - Water	Interest and Dividend Income (419):			
Miscellaneous Nonoperating Income (421): Contributed Plant - Water 84,556 84,556 12 NONE 0 0 0 13 Total (Acct. 421): 0 84,556 84,556 TOTAL OTHER INCOME: MISCELLANEOUS INCOME DEDUCTIONS Miscellaneous Amortization (425): NONE 0 0 0 0 14 Total (Acct. 425): 0 0 0 0 0 Other Income Deductions (426): Depreciation Expense on Contributed Plant - Water 18,803 18,803 18,803 15,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): Derived 68,053 68,053 68,053 Amortization of Debt Discount and Expense (428): Amortization Of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18,903 19,193		·	0	3,693 11
Contributed Plant - Water 84,556 84,556 12 NONE	Total (Acct. 419):	3,693	0	3,693
NONE				
Total (Acct. 421): 0 84,556 84,556 TOTAL OTHER INCOME: 3,693 84,556 88,249 MISCELLANEOUS INCOME DEDUCTIONS Miscellaneous Amortization (425): NONE 0 0 0 0 Total (Acct. 425): 0 0 0 0 Other Income Deductions (426): 306 18,803 18,803 15 DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): 68,053 68,053 68,053 Derived 68,053 0 68,053 17 Total (Acct. 427): 68,053 0 68,053 17 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18,975 18,975 18,975 18,975 18,975 18,975 18,975<	-			84,556 12
TOTAL OTHER INCOME: 3,693 84,556 88,249 MISCELLANEOUS INCOME DEDUCTIONS Miscellaneous Amortization (425): NONE 0		_		
MISCELLANEOUS INCOME DEDUCTIONS Miscellaneous Amortization (425): NONE 0 0 0 14 Total (Acct. 425): 0 0 0 0 Other Income Deductions (426): Depreciation Expense on Contributed Plant - Water 18,803 18,803 15 DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): Derived 68,053 68,053 68,053 68,053 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): 31,975 31,975 18,975	Total (Acct. 421):	0	84,556	84,556
NONE	TOTAL OTHER INCOME:	3,693	84,556	88,249
NONE				
NONE	MISCELLANEOUS INCOME DEDUCTIONS			
Total (Acct. 425): 0 0 0 Other Income Deductions (426): Depreciation Expense on Contributed Plant - Water 18,803 18,803 15 DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): 68,053 68,053 68,053 Derived 68,053 68,053 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18				
Other Income Deductions (426): Depreciation Expense on Contributed Plant - Water 18,803 18,803 15 DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): 68,053 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): 31,975 31,975 18	-			
Depreciation Expense on Contributed Plant - Water 18,803 18,803 15 DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES	Total (Acct. 425):	0	0	0
DEBT SERVICE FEES 306 0 306 16 Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427):				
Total (Acct. 426): 306 18,803 19,109 TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): Derived 68,053 68,053 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 0 68,053 3 0 68,053 3 0 68,053 3 0 68,053 3 0 68,053 3 0 68,053 3 0 68,053 3 0 68,053	·			•
TOTAL MISCELLANEOUS INCOME DEDUCTIONS: 306 18,803 19,109 INTEREST CHARGES Interest on Long-Term Debt (427): Derived 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18,975				
INTEREST CHARGES Interest on Long-Term Debt (427): Derived 68,053 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18	Total (Acct. 426):	306	18,803	19,109
Interest on Long-Term Debt (427): Derived 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18	TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	306	18,803	19,109
Interest on Long-Term Debt (427): Derived 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18				
Derived 68,053 68,053 17 Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18	INTEREST CHARGES			
Total (Acct. 427): 68,053 0 68,053 Amortization of Debt Discount and Expense (428): 31,975 31,975 31,975 18				
Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18		·		68,053 17
AMORTIZATION OF DEBT DISCOUNT 31,975 31,975 18	Total (Acct. 427):	68,053	0	68,053
	Amortization of Debt Discount and Expense (428):			
				31,975 18
Total (Acct. 428): 31,975 0 31,975	Total (Acct. 428):	31,975	0	31,975
Amortization of Premium on DebtCr. (429):	` ,			
		0		0 19
Total (Acct. 429): 0 0 0	Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):	Interest on Debt to Municipality (430):			
Derived 0 0 20	Derived	0		0 20
Total (Acct. 430): 0 0 0	Total (Acct. 430):	0	0	0
Other Interest Expense (431):	Other Interest Expense (431):			
Derived 0 0 21	Derived	0		0 21
Total (Acct. 431): 0 0 0	Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to ConstructionCr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	100,028	0	100,028
NET INCOME:	(42,406)	65,753	23,347
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	616,939	0	616,939 23
Total (Acct. 216):	616,939	0	616,939
Balance Transferred from Income (433):			
Derived	23,347		23,347 24
Total (Acct. 433):	23,347	0	23,347
Miscellaneous Credits to Surplus (434):			
CIAC TRANSFER	0	860,099	860,099 25
PROPERTY TAX FORGIVEN	64,010	0	64,010 26
Total (Acct. 434):	64,010	860,099	924,109
Miscellaneous Debits to SurplusDebit (435):			
NONE	0	0	0 27
Total (Acct. 435)Debit:	0	0	0
Appropriations of SurplusDebit (436):			0.00
Detail appropriations to (from) account 215	0	0	0 28
Total (Acct. 436)Debit:	0	<u> </u>	0
Appropriations of Income to Municipal FundsDebit (439): NONE	0	0	0 29
Total (Acct. 439)Debit:	0	0	0 29
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	704,296	860,099	1,564,395

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					(0_1
Costs & Expenses of Merchandising	, Jobbing and Co	ontract Work (416):			
Cost of merchandise sold						0 2
Payroll						0 3
Materials						0 4
Taxes						0 5
Other (list by major classes):						_
						0 6
Total costs and expenses	0	0	0	0)	0
Net income (or loss)	0	0	0	0)	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	366,102	0	0	0	366,102	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	366,102	0	0	0	366,102	•

DISTRIBUTION OF TOTAL PAYROLL

- 1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,017,223	3,891,905	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,271,243	811,279	2
Net Utility Plant	2,745,980	3,080,626	•
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	443,040	370,518	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,794	47,900	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	0	13,339	14
Materials and Supplies (150)	15,237	15,779	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	505,071	447,536	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,109	51,319	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	86,298	115,063	20
Total Deferred Debits	134,407	166,382	
Total Assets and Other Debits	3,385,458	3,694,544	=

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	381,384	342,638	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,564,395	616,939	23
Total Proprietary Capital	1,945,779	959,577	
LONG-TERM DEBT			
Bonds (221)	1,410,000	1,475,000	_ 24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	_ 26
Total Long-Term Debt	1,410,000	1,475,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,331	0	_ 28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			_ 30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,522	5,777	32
Other Current and Accrued Liabilities (238)	21,826	24,400	33
Total Current and Accrued Liabilities	29,679	30,177	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	_ 34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	_ 36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			_ 38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			_ 40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION	_		
Contributions in Aid of Construction (271)	0	1,229,790	41
Total Liabilities and Other Credits	3,385,458	3,694,544	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)
First of Year:				
Total Utility Plant - First of Year	3,891,905	0	0	0 1
(Should agree	with Util. Plant	Jan. 1 in Proper	ty Tax Equiva	lent Schedule)
Plant Accounts:				
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,703,777	0	0	0 2
Utility Plant in Service - Contributed Plant (101.2)	1,313,446	0	0	<u> </u>
Utility Plant Purchased or Sold (102)				4
Utility Plant in Process of Reclassification (103)				5
Utility Plant Leased to Others (104)				6
Property Held for Future Use (105)				7
Completed Construction not Classified (106)				8
Construction Work in Progress (107)				9
Utility Plant Acquisition Adjustments (108)				10
Other Utility Plant Adjustments (109)				11
Total Utility Plant	4,017,223	0	0	0
Accumulated Provision for Depreciation and Amort	ization:			
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	882,745	0	0	0 12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	388,498	0	0	0 13
Total Accumulated Provision	1,271,243	0	0	0
Net Utility Plant	2,745,980	0	0	0
-				

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.1)	811,279				811,279
Credits During Year					
Accruals:					
Charged depreciation expense (403)	67,141				67,141
Depreciation expense on meters					
charged to sewer (see Note 3)	4,325				4,325
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	71,466	0	0	0	71,466
Debits during year					
Book cost of plant retired	0				0
Cost of removal					0
Other debits (specify):					
					0
Total debits	0	0	0	0	0
Balance end of year (110.1)	882,745	0	0	0	882,745
Composite Depreciation Rate?	No				
If yes, what is the rate?					

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

- 1. Report the amounts charged to Depreciation Expense (426).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.2)					0
Credits During Year					
Accruals:					
Charged depreciation expense (426)	18,803				18,803
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
Est. deprec on contrib plnt 1/1/03	369,695				369,695
Total credits	388,498	0	0	0	388,498
Debits during year					
Book cost of plant retired	0				0
Cost of removal					0
Other debits (specify):					
					0
Total debits	0	0	0	0	0
Balance end of year (110.2)	388,498	0	0	0	388,498
Composite Depreciation Rate?	No				
If yes, what is the rate?					

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	First of Year During Year		Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	_

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ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,237	15,779	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,237	15,779	_

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written O	ff During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) UNAMORTIZED DEBT DISCOUNT	3,210	428	48,109	_ 1
Total		_	48,109	
Unamortized premium on debt (251) NONE		_		2
Total		=	0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)		
Balance first of year Changes during year (explain):	342,638	1	
HILL RIDGE ADDITION	38,746	2	
Balance end of year	381,384	=	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER BONDS	03/15/1999	12/15/2018	4.60%	1,410,000	1
	•	Total Bonds (A	ccount 221):	1,410,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	0	1	
Accruals:			
Charged water department expense	73,200	2	
Charged electric department expense		3	
Charged sewer department expense		4	
Other (explain):			
NONE		5	
Total Accruals and other credits	73,200		
Taxes paid during year:			
County, state and local taxes	64,010	6	
Social Security taxes	8,778	7	
PSC Remainder Assessment	412	8	
Other (explain):			
NONE		9	
Total payments and other debits	73,200		
Balance end of year	0		

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	d
5,777	68,053	68,308	5,522	1
5,777	68,053	68,308	5,522	-
				•
0			0	2
0	0	0	0	
0			0	3
0	0	0	0	
				•
0			0	4
0	0	0	0	
5,777	68,053	68,308	5,522	•
	Balance First of Year (b) 5,777 5,777 0 0 0 0 0	Balance First of Year (b) Interest Accrued During Year (c) 5,777 68,053 5,777 68,053 0 0 0 0 0 0	Balance First of Year (b) Interest Accrued During Year (c) Interest Paid During Year (d) 5,777 68,053 68,308 5,777 68,053 68,308 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance First of Year (b) Interest Accrued During Year (c) Interest Paid During Year (d) Balance End of Year (e) 5,777 68,053 68,308 5,522 5,777 68,053 68,308 5,522 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123): NONE Total (Acct. 123):	0	1
Other Investments (124): NONE		2
Total (Acct. 124):	0	
Special Funds (125): NONE	•	3
Total (Acct. 125): Notes Receivable (141): NONE	0	
Total (Acct. 141):	0	. 4
Customer Accounts Receivable (142): Water	46,794	5
Electric Sewer (Regulated) Other (specify):		7
NONE Total (Acct. 142):	46,794	8
Other Accounts Receivable (143): Sewer (Non-regulated) Merchandising, jobbing and contract work Other (specify):		9 10
NONE Total (Acct. 143):	0	11
Receivables from Municipality (145): NONE		12
Total (Acct. 145):	0	•
Prepayments (165): NONE		13
Total (Acct. 165):	0	,
Extraordinary Property Losses (182): NONE		14
Total (Acct. 182):	0	•
Other Deferred Debits (183): PSC ADJUSTMENT FOR WATER TOWER REFURBISHING Total (Acct. 183):	86,298 86,298	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)			
Payables to Municipality (233): NONE	16			
Total (Acct. 233):	0			
Other Deferred Credits (253): NONE	17			
Total (Acct. 253):	<u> </u>			

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,682,946	0	0	0	2,682,946	1
Materials and Supplies	15,508	0	0	0	15,508	2
Other (specify):						
					0	3
Less Average:						
Reserve for Depreciation (110.1)	847,012	0	0	0	847,012	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	1,851,442	0	0	0	1,851,442	
Net Operating Income	54,235	0	0	0	54,235	7
Net Operating Income						
as a percent of						
Average Net Rate Base	2.93%	N/A	N/A	N/A	2.93%	

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IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
2. Leaseholder changes.
3. Extensions of service.
4. Estimated changes in revenues due to rate changes.
5. Obligations incurred or assumed, excluding commercial paper.
6. Formal proceedings with the Public Service Commission.
7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

PSC adjustment for water tower refurbishing per DWCCA-4850-JPL, as in prior years.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council City of Prescott Prescott, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Prescott Water Utility, an enterprise fund of the City of Prescott as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin February 4, 2004

ACCOUNTANTS' COMPILATION REPORT

To the City Council City of Prescott Prescott, Wisconsin

FINANCIAL SECTION FOOTNOTES

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VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin February 4, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	1,229,790	0	0	0	0	1,229,790	1
Add credits during year: NONE						0	2
Deduct charges (specify): Closed January 1, 2003 per Docket 05-US-105	1,229,790					1,229,790	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	359,720	350,743	1
Total Sales of Water	359,720	350,743	-
Other Operating Revenues			
Forfeited Discounts (470)	1,834	1,543	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,548	12,754	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	6,382	14,297	_
Total Operating Revenues	366,102	365,040	- -
Operation and Maintenenance Expenses			
Source of Supply Expenses (600-605)	23,905	15,950	_ 8
Pumping Expenses (620-625)	27,611	24,103	9
Water Treatment Expenses (630-635)	0	0	_ 10
Transmission and Distribution Expenses (640-655)	26,095	25,516	11
Customer Accounts Expenses (901-904)	39,670	25,764	_ 12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	54,244	80,151	_ 14
Total Operation and Maintenenance Expenses	171,525	171,484	-
Other Operating Expenses			
Depreciation Expense (403)	67,141	82,363	15
Amortization Expense (404-407)		0	_ 16
Taxes (408)	73,201	61,118	17
Total Other Operating Expenses	140,342	143,481	_
Total Operating Expenses	311,867	314,965	_
NET OPERATING INCOME	54,235	50,075	=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				
Residential	1,380	92,193	171,718	4
Commercial	102	19,250	31,401	5
Industrial	13	2,160	3,685	6
Total Metered Sales to General Customers (461)	1,495	113,603	206,804	•
Private Fire Protection Service (462)	1		1,254	7
Public Fire Protection Service (463)	1		135,513	8
Other Sales to Public Authorities (464)	22	8,192	16,149	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,519	121,795	359,720	:

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

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OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):	(-7	
Amount billed (usually per rate schedule F-1 or Fd-1)	135,513	1
Wholesale fire protection billed	•	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	135,513	_
Forfeited Discounts (470):		
Customer late payment charges	1,834	5
Other (specify):		_
NONE		_ 6
Total Forfeited Discounts (470)	1,834	_
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	_
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	_
Interdepartmental Rents (473):	•	
NONE		9
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,548	10
Other (specify):		
NONE		_ 11
Total Other Water Revenues (474)	4,548	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	18,469	8,725	•
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	;
Maintenance of Water Source Plant (605)	5,436	7,225	4
Total Source of Supply Expenses	23,905	15,950	
PUMPING EXPENSES			
Operation Labor (620)	185	597	
Fuel for Power Production (621)	- 3	0	(
Fuel or Power Purchased for Pumping (622)	27,426	23,002	
Operation Supplies and Expenses (623)		0	
Maintenance of Pumping Plant (625)		504	
Total Pumping Expenses	27,611	24,103	
WATER TREATMENT EXPENSES Operation Labor (630)		0	1
Chemicals (631)		0	1
Operation Supplies and Expenses (632)		0	1: 1:
Maintenance of Water Treatment Plant (635)	•	_	I,
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	21,496	18,511	14
Operation Supplies and Expenses (641)	1,652	4,761	1:
Maintenance of Distribution Reservoirs and Standpipes (650)		0	1
Maintenance of Mains (651)	1,584	804	1
Maintenance of Services (652)	1,363	1,440	1
Maintenance of Meters (653)		0	1
Maintenance of Hydrants (654)		0	2
Maintenance of Other Plant (655)		0	2
Total Transmission and Distribution Expenses	26,095	25,516	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,327	1,525
Accounting and Collecting Labor (902)	36,153	23,062
Supplies and Expenses (903)	2,190	1,177
Uncollectible Accounts (904)		0
Total Customer Accounts Expenses	39,670	25,764
SALES EXPENSES		
Sales Expenses (910)		0
Total Sales Expenses	0	0
ADMINISTRATIVE AND OFNERAL EVERNORS		
	13.470	36.248
Administrative and General Salaries (920)	13,470 1.392	36,248 2,460
Administrative and General Salaries (920) Office Supplies and Expenses (921)	13,470 1,392	36,248 2,460 0
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922)	1,392	2,460
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923)	1,392 8,936	2,460 0 15,096
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924)	1,392	2,460
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925)	1,392 8,936	2,460 0 15,096 3,081
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926)	1,392 8,936 2,136	2,460 0 15,096 3,081 0
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) njuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928)	1,392 8,936 2,136	2,460 0 15,096 3,081 0 22,616
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) njuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930)	1,392 8,936 2,136 27,830	2,460 0 15,096 3,081 0 22,616
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930) Transportation Expenses (933)	1,392 8,936 2,136 27,830	2,460 0 15,096 3,081 0 22,616 0 650
Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930) Transportation Expenses (933) Maintenance of General Plant (935) Total Administrative and General Expenses	1,392 8,936 2,136 27,830	2,460 0 15,096 3,081 0 22,616 0 650

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax	Departments	This Year	Last Year	
(a)	(b)	(c)	(d)	
Property Tax Equivalent		64,010	53,660	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,181	976	2
Net property tax equivalent		62,829	52,684	
Social Security		9,960	8,082	3
PSC Remainder Assessment		412	352	4
Other (specify): NONE			0	5
Total tax expense		73,201	61,118	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Pierce			1
SUMMARY OF TAX RATES						
State tax rate	mills		0.214054			3
County tax rate	mills		5.250860			4
Local tax rate	mills		6.954690			5
School tax rate	mills		9.610940			6
Voc. school tax rate	mills		1.827457			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		23.858001			10
Less: state credit	mills		1.116524			11
Net tax rate	mills		22.741477			12
PROPERTY TAX EQUIVALENT CALCU	JLATIO	N				13
Local Tax Rate	mills		6.954690			14
Combined School Tax Rate	mills		11.438397			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		18.393087			17
Total Tax Rate	mills		23.858001			18
Ratio of Local and School Tax to Total	I dec.		0.770940			19
Total tax net of state credit	mills		22.741477			20
Net Local and School Tax Rate	mills		17.532314			21
Utility Plant, Jan. 1	\$	3,891,905	3,891,905			22
Materials & Supplies	\$	15,779	15,779			23
Subtotal	\$	3,907,684	3,907,684			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	3,907,684	3,907,684			26
Assessment Ratio	dec.		0.934300			27
Assessed Value	\$	3,650,949	3,650,949			28
Net Local & School Rate	mills		17.532314			29
Tax Equiv. Computed for Current Year	r \$	64,010	64,010			30
Tax Equivalent per 1994 PSC Report	\$	39,723				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	5) \$	64,010				34

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WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,020		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	210,928		_ 8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,948	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	304,646		_ 13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	135,638		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,050		_ 20
Total Pumping Plant	458,334	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,800		23
Total Water Treatment Plant	26,800	0	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	ı
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,020	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			210,928	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	215,948	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			304,646	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,638	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,050	20
Total Pumping Plant	0	0	458,334	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,800	23
Total Water Treatment Plant	0	0	26,800	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT	(-7	(-)	
Land and Land Rights (340)	5,550		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	628,713		26
Transmission and Distribution Mains (343)	1,652,034	28,055	_ 27
Fire Mains (344)	0	•	28
Services (345)	351,013	9,091	_
Meters (346)	144,173	2,916	30
Hydrants (348)	213,419	1,600	_ 31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,994,902	41,662	_
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		_ 34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		_ 36
Transportation Equipment (392)	5,480		37
Stores Equipment (393)	42,441		_ 38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		_ 42
SCADA Equipment (397.1)	148,000		43
Miscellaneous Equipment (398)	0		_ 44
Other Tangible Property (399)	0		45
Total General Plant	195,921	0	_
Total utility plant in service directly assignable	3,891,905	41,662	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	3,891,905	41,662	
		71,002	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,550 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			628,713 26
Transmission and Distribution Mains (343)		(712,709)	967,380 27
Fire Mains (344)			0 28
Services (345)		(336,395)	23,709 29
Meters (346)			147,089 30
Hydrants (348)		(180,686)	34,333 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(1,229,790)	1,806,774
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,480 37
Stores Equipment (393)			42,441 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			148,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	195,921
Total utility plant in service directly assignable	0	(1,229,790)	2,703,777
Common Utility Plant Allocated to Water Department			<u> </u>
Total utility plant in service	0	(1,229,790)	2,703,777

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT	· · · · · · · · · · · · · · · · · · ·	· ,	
Land and Land Rights (340)			24
Structures and Improvements (341)			_ 25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		55,493	27
Fire Mains (344)			28
Services (345)		20,163	29
Meters (346)			30
Hydrants (348)		8,000	31
Other Transmission and Distribution Plant (349)			_ 32
Total Transmission and Distribution Plant	0	83,656	_
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			_ 34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			_ 36
Transportation Equipment (392)			37
Stores Equipment (393)			_ 38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			_ 40
Power Operated Equipment (396)			41
Communication Equipment (397)			_ 42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			_ 44
Other Tangible Property (399)			45
Total General Plant	0	0	_
Total utility plant in service directly assignable	0	83,656	_
Common Utility Plant Allocated to Water Department			_ 46
Total utility plant in service	0	83,656	
V F		,	_

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WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			<u> </u>
Transmission and Distribution Mains (343)		712,709	768,202 27
Fire Mains (344)			<u> </u>
Services (345)		336,395	356,558 29
Meters (346)			0 30
Hydrants (348)		180,686	188,686 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,229,790	1,313,446
GENERAL PLANT Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)	_		0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,229,790	1,313,446
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,229,790	1,313,446

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	3	ources or water sup	piy		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			11,862	11,862	- ,
February			10,883	10,883	- 2
March			12,342	12,342	- ;
April			12,358	12,358	_ 4
May			14,873	14,873	_
June			16,004	16,004	_ (
July			17,825	17,825	- 7
August			22,575	22,575	
September			16,429	16,429	_ (
October			14,515	14,515	10
November			12,559	12,559	_ 1′
December			12,998	12,998	12
Total annual pumpag	е 0	0	175,223	175,223	_
Less: Water sold				121,795	13
Volume pumped but no	ot sold			53,428	14
Volume sold as a perce	ent of volume pumped			70%	1
Volume used for water	production, water quality	and system maintena	ince	3,153	10
Volume related to equi	pment/system malfunctior	า		24,176	17
Non-utility volume NOT	included in water sales				18
Total volume not sold b	out accounted for			27,329	19
Volume pumped but ur	naccounted for			26,099	20
Percent of water lost				15%	2
If more than 25%, indic	cate causes and state wha	at action has been tak	en to reduce water loss	:	22
Maximum gallons pum	ped by all methods in any	one day during repor	ting year (000 gal.)	1,100	23
Date of maximum: 8/	17/2003				24
Cause of maximum:					2
Lawn sprinkling					_
	ped by all methods in any	one day during report	ing year (000 gal.)	335	_ 26
	2/29/2003				_ 27
Total KWH used for pu				377,556	_ 28
If water is purchased: V					29
P	Point of Delivery:				30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	ldentification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
192 FLORA STREET	#2	420	8	167,140	Yes	1
840 HILTON	#3	286	8	273,255	Yes	2
1004 DEXTER	#4	288	8	211,304	Yes	3

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SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes			
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE 1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 PUMPING EQUIPMENT	#3 PUMPING EQUIPMENT	PUMPING EQUIPMENT	1
Location	WELL # 2	WELL # 3	WELL #4	2
Purpose	Р	Р	Р	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE NW	HYDRAMATIC	5
Year Installed	1959	1971	1999	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or				9
Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	PEERLESS	10
Year Installed	1959	1971	1999	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	.L #3 STANDBY EQUIPMENT		14
Location	WELL # 3		15
Purpose	S		16
Destination	D		17
Pump Manufacturer	WAUKESHA		18
Year Installed	1971		19
Туре	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,000		21
Pump Motor or			22
Standby Engine Mfr	WAUKESHA		23
Year Installed	1971		24
Туре	NATURAL GAS		25
Horsepower	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4 5
Year constructed	1976	1998		6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	214	214		9
Total capacity in gallons (actual)	250,000	250,000		11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other) Points of application (wellhouse, central facilities, booster station, other)				12 13 14 15 16
Filters, type (gravity, pressure, other, none)				17 18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20 21 22
Is a corrosion control chemical used (yes, no)?				23 24
Is water fluoridated (yes, no)?				25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	_
M	D	1.500	400	0	0	0	400	_ 1
M	D	2.000	26	0	0	0	26	2
Р	D	2.000	2,000	0	0	0	2,000	_ 3
M	D	4.000	8,537	0	0	0	8,537	4
A	D	6.000	91	0	0	0	91	5
M	D	6.000	71,754		0	(6,948)	64,806	6
M	D	8.000	33,986	40	0	6,948	40,974	7
M	D	10.000	2,600	0	0	0	2,600	8
M	D	12.000	5,700	0	0	0	5,700	_ 9
M	D	14.000	550	0	0	0	550	10
Total Within M	lunicipality		125,644	40	0	0	125,684	_
Total Utility		=	125,644	40	0	0	125,684	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	755	0	0	0	755	4	1
M	1.000	330	31	0	(38)	323	115	2
M	1.500	23	0	0	0	23	0	3
M	2.000	13	0	0	0	13	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	8	1	0	0	9	0	6
Total Utilit	у	1,130	32	0	(38)	1,124	119	

Date Printed: 04/28/2004 11:27:41 AM See attached schedule footnote.

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,435	35	0	0	1,470	48	1
0.750	2	0	0	1	3	0	2
1.000	23	0	0	(3)	20	0	3
1.250	4	0	0	0	4	0	4
1.500	8	0	0	(2)	6	0	5
2.000	13	1	0	(1)	13	0	6
3.000	1	0	0	0	1	0	7
4.000	2	0	0	0	2	0	8
Total:	1,488	36	0	(5)	1,519	48	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	_
0.625	1,377	75	7	11	0	0	1,470	_ 1
0.750	1	1	1	0	0	0	3	2
1.000	1	16	1	1	0	1	20	3
1.250	0	4	0	0	0	0	4	4
1.500	0	5	1	0	0	0	6	5
2.000	0	5	1	7	0	0	13	6
3.000	0	0		1	0	0	1	7
4.000	0	0	1	1	0	0	2	8
Total:	1,379	106	12	21	0	1	1,519	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	208				208	2
Total Fire Hydrants	208	0	0	0	208	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Operation labor (600) - nest of squirrels caused damage to plant.

Accounting and Collecting (902) - duties of administrator being performed by accounting personel pending lawsuit.

Administrative and general Salaries (920) - duties of administrator being performed by accounting personel pending lawsuit.

Outside Services Performed (923) - wellhead protection plan expense in prior year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments in column f are used to allocate CIAC assets to sub accounts.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments in column f are to reclassify CIAC assets to sub accounts.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

Dollar additions shown to adjust utility accounts to agree with PSC report for Hill Ridge Estates additions included in PY PSC report but not included in G/L pending dispute with developer.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed through developer contributions (\$55,493) and Capital paid in by municipality (\$28,055).

Explain all reported Adjustments.

Adjustments in column f are used to adjust PSC main accounts to agree with utility records.

Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments in column f are to adjust PSC records to agree with utility records.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Two services were installed by the city and billed to customers @ \$450 each. Other services were financed through developer contributions and utility cash reserves.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments in column f are to adjust PSC report to agree with utility records.